## **REMARKS**

The Examiner's indication of allowability of claim 8, if rewritten in independent form, is acknowledged and appreciated.

Claims 1-4 and 6-7 stand rejected under 35 U.S.C. §102(b) as being anticipated by Kuroda et al. Applicants respectfully traverse this rejection, because the cited reference does not disclose (or suggest) the claimed intermediate layer as in the present invention.

The Kuroda et al. reference is directed to a magnetic head including a main pole 1 extending towards an air bearing surface 28 and a pole tip 27 provided on top of the main pole. The main pole is connected to an auxiliary pole 3 by an unnumbered piece provided between the main pole and the auxiliary pole. See Fig. 1.

The Office Action states that the claimed main pole is disclosed by the piece provided between the main pole 1 and the auxiliary pole 3 in Kuroda et al. This piece does not disclose (or suggest) the claimed main pole, because it does not have a lower surface which is opposed to the auxiliary pole at a distance. Figure 1 of the reference clearly shows that the lower surface of the piece between the main pole 1 and the auxiliary pole 3 is provided directly on top of the auxiliary pole 3.

More accurately, the piece provided between the main pole 1 and the auxiliary pole 3 of Kuroda et al. corresponds to the claimed connection piece of the present invention. When properly interpreted in this manner, the reference discloses a pole tip 27 being provided on top of the main pole 1. It is clear, then, that the reference does not disclose (or

suggest) the claimed intermediate layer extending from the upper surface of the main pole and a tip magnetic layer extending from the upper surface of the intermediate layer, as described in the claims. For these reasons, claim 1 and its dependent claims 2-8 are believed to be allowable over the cited reference.

Claim 5 stands rejected under 35 U.S.C. § 103(a) as being unpatentable over Kuroda et al. Applicants respectfully traverse this rejection for the reasons given with respect to claim 1, from which claim 5 depends.

For all of the above reasons, Applicants request reconsideration and allowance of the claimed invention. The Examiner should contact Applicants' undersigned attorney if a telephone conference would expedite prosecution.

Respectfully submitted,

GREER, BURNS & CRAIN, LTD.

By

B. Joe Kim

Registration No. 41,895

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Suite 2500 300 South Wacker Drive Chicago, Illinois 60606 (312) 360-0080 Customer No. 24978